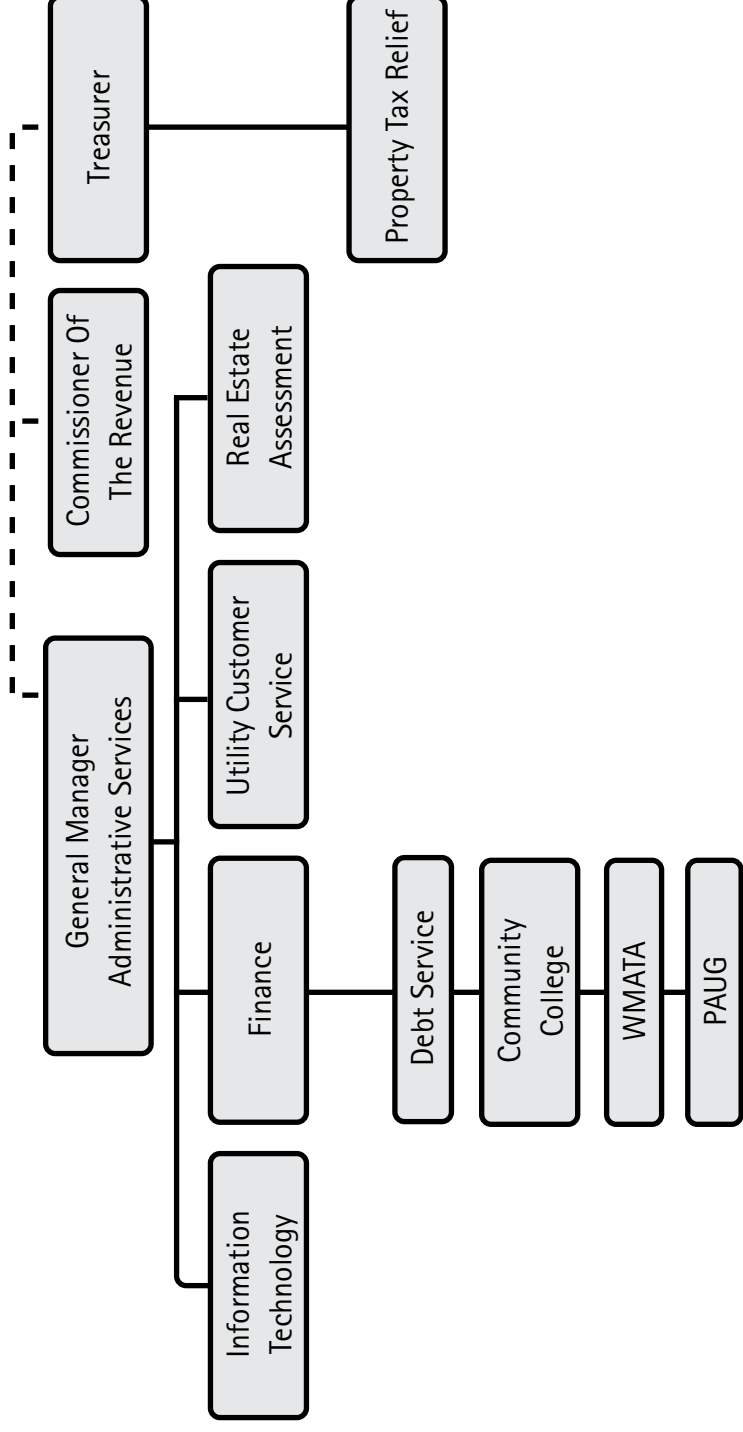


Administrative and Finance Expenditures



ADMINISTRATIVE AND FINANCE



ADMINISTRATIVE and FINANCE EXPENDITURES

Finance FY 2007-2008

The Finance Division serves the community by processing the payment for services provided by City employees and vendors. The Division is responsible for reconciling all of the City's bank, investment and ledger accounts to ensure that all of the City's transactions are being accounted for in a clear and proper manner. The Division is also responsible for competitively pricing and purchasing goods and services to help ensure that the taxpayer's money is being spent efficiently and wisely. The Finance Division also prepares the City's Comprehensive Annual Financial Report (CAFR), which is independently reviewed by outside auditors. The CAFR is a summary of all City financial activity and shows the financial status of the City as of the end of the most recent budget year.

Division staff supports the City Manager in the development on the City's annual budget.

Annually, this Division processes approximately 9,300 accounts payable checks; reconciles six bank accounts monthly; processes approximately 500 journal entries; processes approximately 40 RFPs and/or Bids for goods and services; and reconciles all subsidiary accounts monthly.

Employees:

- 1.0 - General Manager - Administration
- 1.0 - Deputy Finance Director
- 1.0 - Purchasing Manager
- 2.0 - Payroll Specialist
- 1.0 - Accounts Payable/Receivable
- 1.0 - Staff Accountant

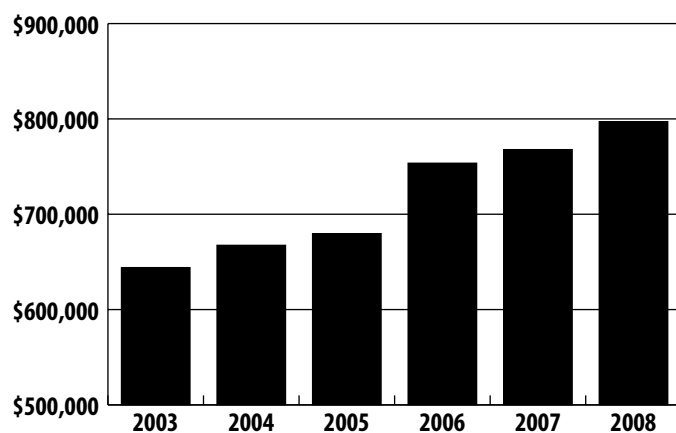
Objectives:

- Continue development of a comprehensive financial policy and procedure manual.
- Implement the use of credit cards for web-based payments.

Performance Measures:

- Process vendor payments within 10 days of approval 95 percent of the time.
- Complete Bank Account Reconciliation's within two weeks of receipt of statement 95 percent of the time.
- Process Wire Transfers on the due date 100 percent of the time.
- Process Purchase Orders on day of receipt 95 percent of the time.

Finance Budget Trend - FY 2003-2008



2003	2004	2005	2006	2007	2008
644,164	667,536	679,792	753,665	767,931	797,229
	3.63%	1.84%	10.87%	1.89%	3.82%
Note:					
• In FY 2006 a payroll specialist position was transferred from Human Resources.					

ADMINISTRATIVE and FINANCE EXPENDITURES

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Financial Services				
Salaries - Regular	452,646	486,384	508,410	4.53%
Salaries - Overtime	-	-	-	0.00%
Salaries - Temporary	-	2,500	-	-100.00%
FICA Benefits	31,904	35,860	37,094	3.44%
City Retirement Benefits	6,515	9,728	23,387	140.42%
Health Medical Benefits	48,406	50,222	56,100	11.70%
Group Life Benefits	4,367	3,970	5,369	35.25%
Disability Insurance	3,208	2,894	3,762	29.98%
Unemployment Insurance	-	-	-	0.00%
Workers' Compensation Benefits	590	544	663	21.89%
Section 125 Administration	-	144	-	-100.00%
Deferred Compensation Payment	6,008	6,120	6,120	0.00%
Independent Audit	48,585	80,000	90,000	12.50%
Professional Services	57,036	15,000	5,000	-66.67%
Repairs & Maintenance	3,528	9,000	5,000	-44.44%
Maintenance Service Contracts	430	-	-	0.00%
Printing & Binding	1,573	2,000	3,500	75.00%
Advertising	-	2,000	-	-100.00%
Central Copying Services	-	-	-	0.00%
Postal Services	8,116	10,541	11,000	4.36%
Telecommunication Services	4,024	15,000	4,000	-73.33%
Lease/Rental of Equipment	4,033	12,000	13,500	12.50%
Credit Card Fees	25,938	-	-	0.00%
Travel - Mileage	265	200	400	100.00%
Travel Conferences/Education	7,709	12,000	11,000	-8.33%
Training	285	1,000	-	-100.00%
Council of Governments	825	825	825	0.00%
Dues & Association Memberships	1,679	2,500	1,800	-28.00%
Office Supplies	12,058	5,000	8,000	60.00%
Books & Subscriptions	621	500	500	0.00%
Other Operating Supplies	3	2,000	1,800	-10.00%
Machinery & Equipment	12,700	-	-	0.00%
	743,049	767,931	797,229	3.82%

ADMINISTRATIVE and FINANCE EXPENDITURES

Information Technology FY 2007–2008

The Information Technology Division is responsible for managing the installation and maintenance of all of the systems and networks that provide computer technology and telephone services for all City departments. This also includes the City's website that provides information to the public and is capable of receiving questions, comments and concerns through the online CLASS process. The City continues to maintain an efficient, effective operation in order to meet the needs of the citizens.

One of the most valuable services offered by this division is the CLASS system, whereby citizens can notify city management of a concern, complaint and/or question. On average, the CLASS system receives approximately 108 contacts a month with most, if not all, responded to and closed within the same month. More importantly, the median time for closing out a complaint is three hours.

The City outsources information technology services. The Chief Technology Officer (CTO) is responsible for administering the service contracts, acting as a resource for IT projects and for assisting City staff in strategic planning for IT needs.

Employees: 1.0 – Chief Technology Officer

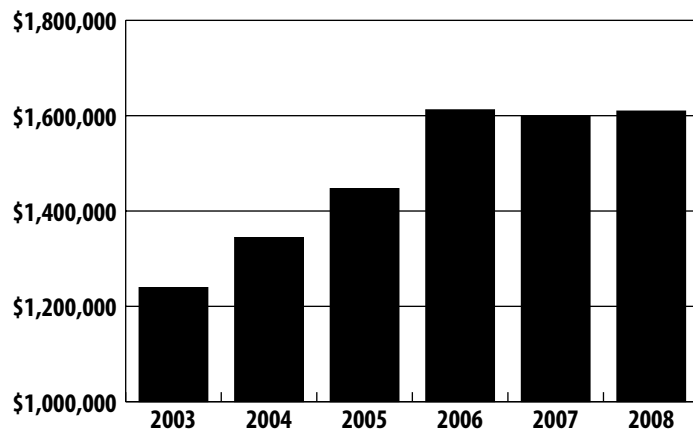
Objectives:

- Ensure consistency of software versions.
- Maintain integrity of systems.

Performance Measures:

- Requests for service will be answered within four hours 95 percent of the time.
- Software versions will be consistent throughout the system 100 percent of the time.
- Breaches of security will be responded to within four hours 100 percent of the time.

Information Technology Budget Trend – FY 2003–2008



2003	2004	2005	2006	2007	2008
1,239,511	1,344,395	1,447,142	1,612,412	1,598,927	1,609,763
	8.46%	7.64%	11.42%	-0.84%	2.21%
Notes:					
• The City increased funding levels for replacement of equipment through FY 2005. The FY 2006 and FY 2007 budgets remain unchanged from FY 2005.					
• The position of Technology Coordinator was established with the FY 2006 budget, the title was changed in FY 2007 to accurately reflect the scope of duties of the position.					

ADMINISTRATIVE and FINANCE EXPENDITURES

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Information Technology				
Salaries - Regular	72,229	78,750	85,463	8.52%
Salaries - Overtime	901	1,000	1,000	0.00%
Salaries - Temporary	-	-	-	0.00%
FICA Benefits	5,431	6,101	6,614	8.42%
City Retirement Benefits	1,012	1,575	3,931	149.60%
Health Medical Benefits	12	12,396	-	-100.00%
Group Life Benefits	780	488	903	84.98%
Disability Insurance	516	356	632	77.78%
Unemployment Insurance	-	-	-	0.00%
Workers' Compensation Benefits	91	-	108	100.00%
Section 125 Administration	-	-	-	0.00%
Deferred Compensation Payment	1	520	-	-100.00%
Professional Services	66,350	45,000	30,000	-33.33%
System Enhancement	1,184	100,000	75,000	-25.00%
Repairs & Maintenance	9,807	500	15,000	2900.00%
Maintenance Service Contracts	720,325	316,000	303,000	-4.11%
IT Support Contract	-	600,000	621,000	3.50%
Central Copying Services	-	-	-	0.00%
Postal Services	290	-	300	100.00%
Telecommunication Services	40,272	50,000	50,000	0.00%
Lease/Rental of Equipment	213,364	64,741	18,913	-70.79%
Lease/Rental of Buildings	4,500	-	18,900	100.00%
Travel - Mileage	-	-	-	0.00%
Travel Conferences/Education	1,295	11,000	7,000	-36.36%
Dues & Association Memberships	-	500	500	0.00%
Office Supplies	4,193	5,000	5,000	0.00%
Books & Subscriptions	-	1,000	500	-50.00%
Other Operating Supplies	10,932	30,000	15,000	-50.00%
Furniture & Fixtures	-	-	1,000	100.00%
Computer Equipment - Additions	272,914	250,000	350,000	40.00%
	1,426,402	1,574,927	1,609,763	2.21%

ADMINISTRATIVE and FINANCE EXPENDITURES

Real Estate Assessment FY 2007–2008

The primary responsibility of the Real Estate Assessor's Office is the assessment of every parcel located in the City on an annual basis, at 100 percent of market value as required by Virginia Code. The goal is to assess and maintain real property information in the City of Falls Church in a fair and equitable manner to ensure that each taxpayer bears only their fair share of the real property tax burden as determined by the City Council of Falls Church.

This office collects and maintains a history of all land parcels in the City with computerized current information specific to each parcel which includes: ownership, deed and plat references, ownership history, and specific house characteristic information. This information is widely used by realtors, attorneys, title search personnel, prospective homebuyers, sellers, private appraisers (both local and out-of-city/state), and surveyors. Other services provided by the Assessor's Office include: notification of assessments, responses to inquiries concerning assessments and assessment procedures, hearing administrative appeals, and preparing the Board of Equalization for public appeals. This office produces the annual land book.

Annually, this division reviews approximately 300 real estate listings and sales, adjusts the values of approximately 4,500 parcels, and inspects 200 parcels that have been issued a building permit and 100 as the result of a sale or an appeal. The division also maintains and annually updates the real estate database containing approximately 4,500 parcels, and serves as staff to the Board of Equalization, which meets approximately 10 times each year.

Employees:

- 1.0 – Director of Real Estate Assessment
- 1.0 – Senior Real Estate Appraiser
- 1.0 – Senior Administrative Assistant

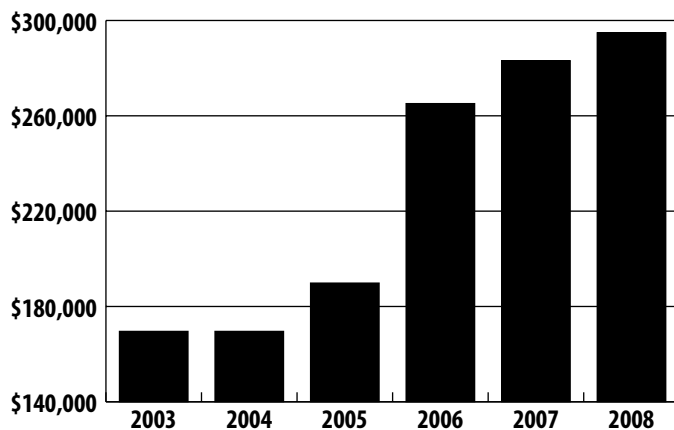
Objective:

- Update the City's real estate database and issue assessment valuation notices as of January 1, 2008 for all City properties by February 29, 2008.

Performance Measures:

- Maintain a Coefficient of Dispersion of 10 or less and a regression index of ± 0.03 in the Virginia Department of Taxation Residential Sales Ratio Study.
- Maintain a Coefficient of Dispersion of 15 or less and a regression index of ± 0.03 in the Virginia Department of Taxation Commercial Sales Ratio Study.

Real Estate Assessment Budget Trend – FY 2003–2008



2003	2004	2005	2006	2007	2008
169,605	169,605	189,870	265,181	283,161	294,891
	1.45%	11.95%	39.67%	6.78%	4.14%
Note:					
• The position of Senior Assessor was established in FY 2005, accounting for the budget increase between FY 2005 and FY 2006.					

ADMINISTRATIVE and FINANCE EXPENDITURES

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Real Estate Assessment				
Salaries - Regular	188,547	197,588	209,318	5.94%
Salaries - Overtime	890	1,000	1,000	0.00%
Salaries - Temporary	1,296	-	-	0.00%
Salaries - Assessment Board	-	3,600	3,600	0.00%
FICA Benefits	14,136	15,587	16,365	4.99%
City Retirement Benefits	2,688	3,952	9,629	143.65%
Health Medical Benefits	10,302	10,633	15,178	42.74%
Group Life Benefits	1,803	1,571	2,210	40.70%
Disability Insurance	1,330	1,146	1,549	35.22%
Unemployment Insurance	-	-	-	0.00%
Workers' Compensation Benefits	975	88	1,082	1128.03%
Section 125 Administration	-	37	-	-100.00%
Deferred Compensation Payment	1,559	1,560	1,560	0.00%
Professional Services	7,120	30,000	17,000	-43.33%
Maintenance Service Contracts	-	-	-	0.00%
Printing & Binding	239	900	900	0.00%
Advertising	-	400	400	0.00%
Central Copying Services	-	-	-	0.00%
Postal Services	1,785	2,300	2,300	0.00%
Telecommunication Services	-	200	200	0.00%
Lease/Rental of Equipment	-	-	-	0.00%
Travel - Mileage	17	-	200	100.00%
Travel Conferences/Education	11,251	8,000	8,000	0.00%
Training	72	-	100	100.00%
Dues & Association Memberships	655	1,000	1,000	0.00%
Office Supplies	1,262	2,300	2,000	-13.04%
Books & Subscriptions	667	1,300	1,300	0.00%
Other Operating Supplies	28	-	-	0.00%
Furniture & Fixtures	-	-	-	0.00%
	246,622	283,161	294,891	4.14%

Office Of The Commissioner Of The Revenue FY 2007–2008

The Office of the Commissioner of the Revenue was established by the Constitution of the state of Virginia thus making the Commissioner of Revenue an elected "Constitutional Officer." The Commissioner, Tom Clinton, is a representative of the citizens of the City of Falls Church and is directly accountable to its citizens. The office is primarily responsible for the just administration and assessment of taxes levied by both the state of Virginia and the City of Falls Church.

This includes various types of business activities and assets located in Falls Church City except the assessment of real estate, which is done by the City Assessor's Office. These revenue assessments and collections represent a cumulative total of about \$10,000,000, or about 20 percent of all gross revenue received by the City, ensuring that everyone that lives, works or visits here, pays their fair share of taxes. Revenue collection is essential to provide those critical public services that residents and business owners demand in a first-class independent city operating in a sophisticated metropolitan area.

Commissioner Clinton opened the Falls Church City DMV Select Office on March 6, 2006 bringing the high demand for DMV services closer to where citizens and business owners live and work. In its first year of operation alone, the DMV Select conducted more than 6,800 transactions and generated more than \$21,000 in commissions to the City's General Revenue Fund. The service has been overwhelmingly successful.

The DMV Select Office is conveniently located in suite #104E in the Commissioner's Office, which is on the first floor of the East Wing of City Hall, located at 300 Park Avenue. This service allows people to conduct many vehicle-related DMV transactions for both their personal and business needs. In addition, the office has assisted many departments and employees within City Hall by providing license plates, titles, registrations, renewal stickers, address changes, voter registration applications and driver transcripts, all without our City and School staff, and their clients, ever having to leave the City and spend hours at the crowded Tysons Corner DMV Office located on Gallows Road in Vienna.

The office annually issues approximately 10,000 personal property tax assessments, which appear on the vehicle tax bills in early September, and it mails out 10,000 vehicle verification forms for all registered automobiles, trucks, motorcycles and trailers located in Falls Church City, as well as the hundreds of annual address changes related to those vehicles. The office generates all decal bills which are usually done by the Treasurer's Office in most areas. The office performs about 2,000 personal property adjustments including vehicle dispositions and other assessment changes saving the taxpayer money.

Annually, the office issues about 1,700 business licenses and processes about 1,800 tangible personal property tax assessments on the business equipment used by companies operating in the City. The office collects and processes many other taxes including: utility, right-of-way, hotel occupancy, short term rental, the City's important Meals Tax and franchise fees from certain types of businesses and banks.

The Commissioner's Office annually processes approximately 2,500 state income tax refunds, 500 estimated state income tax payments and 500 state income tax due payments for taxpayers on behalf of the Virginia Department of Taxation. State income returns are entered directly into the state's computers resulting in refunds that are deposited directly into our citizen's bank accounts, usually within two to three days. The office also helps resolve complex taxpayer problems with the Department of Taxation in Richmond by having City residents call or visit our local office, saving them time and long distance phone costs.

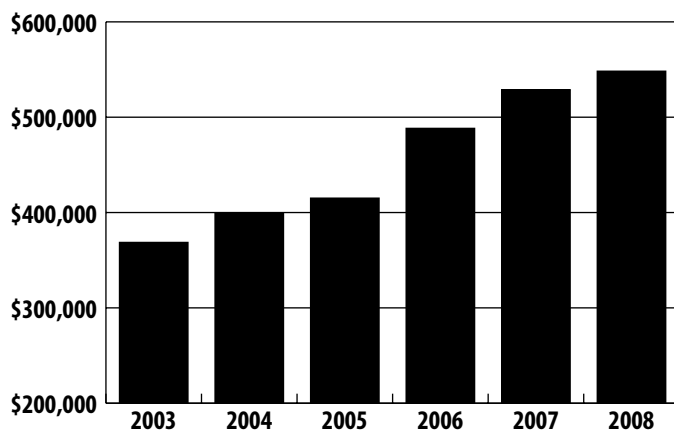
The Commissioner provides critical tax and business related information to the City Manager, the City Council, the Economic Development Authority, the Economic Development Office, the City Assessor and the Planning Division so the City can make well researched and fiscally sound economic development decisions. The Commissioner supports the Greater Falls Church Chamber of Commerce and the City's valuable, local business community by making the assessment and payment of taxes as easy as possible while providing small-town personal service.

Employees:

- 1.0 - Commissioner of the Revenue
- 1.0 - Business Revenue Auditor
- 1.0 - Deputy Commissioner of the Revenue
- 4.0 - Revenue Assistants

Performance Measures:

- Register vehicles within one day of receiving the vehicle registration form 90 percent of the time.
- Enter and approve business licenses within one day of receiving application form 90 percent of the time.
- Enter, process, and transfer checks for various business taxes to the Treasurer's Office for deposit within one day of receipt 95 percent of the time.
- Process Virginia State income tax refunds, tax due payments and estimated taxes within one day of receipt 95 percent of the time.
- Return every phone call and e-mail within one day 99 percent of the time.
- Answer every phone call directly 100 percent of the time.
- Deliver quick and courteous DMV Select services within 10 minutes 95 percent of the time.

Office Of The Commissioner Of The Revenue Budget Trend: FY 2003–2008

2003	2004	2005	2006	2007	2008
368,824	399,295	415,267	488,471	528,945	548,425
	8.26%	12.55%	8.69%	8.29%	3.68%

Note:

- Operating one of the busiest counters in City Hall, opening the new DMV Select Office in 2006, delivering excellent customer service to both internal and external customers, instituting new programs such as the "Drive Up and Scrape Off" decal removal program and instituting the "File By Exception" personal property return process; making a difficult switch over to a new software program that included the rebuilding of all three of our databases; assisting the Treasurer's Office with collections and taking over the administration of the Meals Tax, which generated \$140,000 of additional revenue in the first year alone; and the need to pay competitive salaries to retain quality employees capable of handling large volumes of many different types of complex transactions, has increased costs over the past five years, but we have always remained under budget while dramatically increasing our workload.

ADMINISTRATIVE and FINANCE EXPENDITURES

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Commissioner of the Revenue				
Salaries - Regular	341,680	381,120	410,841	7.80%
Salaries - Overtime	23,216	9,500	7,500	-21.05%
Salaries - Temporary	3,832	4,000	3,300	-17.50%
FICA Benefits	27,261	30,467	32,256	5.87%
VRS Benefits	17,036	19,056	20,542	7.80%
City Retirement Benefits	6	-	-	0.00%
Health Medical Benefits	34,529	52,428	38,878	-25.85%
Group Life Benefits	(15)	-	4,643	100.00%
Disability Insurance	2,410	2,194	3,040	38.59%
Unemployment Insurance	-	-	-	0.00%
Workers' Compensation Benefits	492	268	592	121.05%
Section 125 Administration	-	543	-	-100.00%
Deferred Compensation Payment	3,112	3,120	3,120	0.00%
Professional Services	412	750	600	-20.00%
Other Professional Services	922	1,000	900	-10.00%
DMV Expense	458	-	-	0.00%
Maintenance Service Contracts	615	-	615	100.00%
Printing & Binding	2,851	2,700	2,900	7.41%
Central Copying Services	-	500	-	-100.00%
Postal Services	4,760	5,000	4,800	-4.00%
Postal Services - DMV Select	102	-	100	100.00%
Telecommunication Services	1,385	3,800	3,000	-21.05%
Equipment lease	-	-	1,500	100.00%
Travel - Mileage	146	400	350	-12.50%
Travel Conferences/Education	150	4,000	3,500	-12.50%
Dues & Association Memberships	520	400	350	-12.50%
Office Supplies	3,549	3,800	3,300	-13.16%
Books & Subscriptions	1,772	1,900	1,800	-5.26%
Furniture & Fixtures	-	2,000	-	-100.00%
Computer Equipment - Additions	-	-	-	0.00%
Reserve for Salary Adjustments	-	-	-	0.00%
	471,198	528,945	548,426	3.68%

City Treasurer FY 2007–2008

The Office of Treasurer is established by the Constitution of the Commonwealth of Virginia, and the Treasurer, Cathy Kaye, is an elected "Constitutional Officer." The City Treasurer is responsible for receiving and collecting state and local taxes and other revenues; to safeguard (invest) the funds; and to disburse the funds as dictated by the City Council. To realize these responsibilities, the Treasurer works closely with the Commissioner of the Revenue, the City Assessor and the Director of Finance.

The Treasurer's Office processes more than 4,000 real estate bills twice each year, sending bills and tax notices to all homeowners, as well as administering an additional billing and payment program for 198 mortgage companies. The Treasurer's Office collects and processes personal property bills and payments for more than 10,000 vehicles, as well as tangible personal property for businesses. The Office processes payments for parking tickets, special trash pick-ups and other invoices; as well as processing over a thousand state income tax and estimated tax payments for the Commonwealth of Virginia.

The collection function, one of the office's core responsibilities, will be returning "in-house" in May of 2007. Arlington County has provided the City with the tools to create an efficient and effective collections program. With these new skills, the Treasurer's Office looks forward to implementing a sound and resolute collections process.

Employees:

- 1.0 - Treasurer
- 1.0 - Chief Deputy Treasurer
- 1.0 - Deputy Treasurer
- 1.0 - Treasurer Assistant

Objectives:

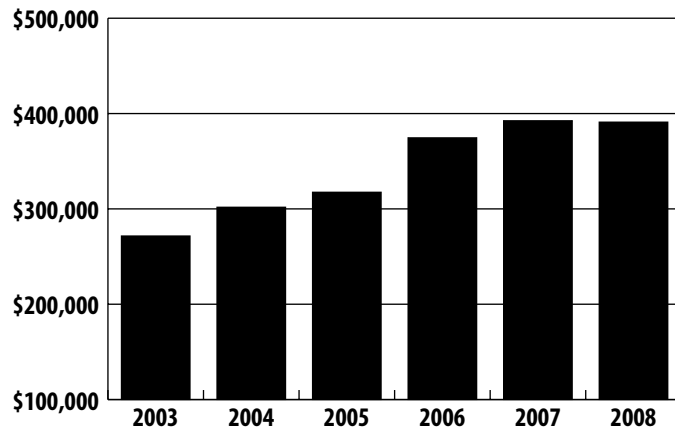
- Issue City decals with the personal property bill, providing an almost \$4,000 annual savings in postage alone.
- Initiate new program allowing dog owners to license their dogs for three years, the usual interval of a rabies vaccination, making our licensing procedure more efficient and subsequently increasing public safety.
- Consolidate payment locations by enabling citizens to pay their water bills at the Treasurer's service counter.
- In 2008, the Treasurer's Office will take over administration of the City's tax relief/deferral programs.

Performance Measures:

- Return phone calls and e-mail within one day.
- Print and mail supplemental bills within two days.
- Post deposits and payments within one day.
- Issue refunds within 10 days.
- Process Virginia State income tax refunds and estimated taxes within one day of receipt.
- Provide information to mortgage lenders within one hour of request.
- Deliver prompt, efficient, and courteous service.

ADMINISTRATIVE and FINANCE EXPENDITURES

Treasurer Budget Trend - FY 2003-2008



2003	2004	2005	2006	2007	2008
271,685	301,858	317,580	374,670	392,584	391,119
	11.11%	5.21%	17.98%	4.78%	-0.37%

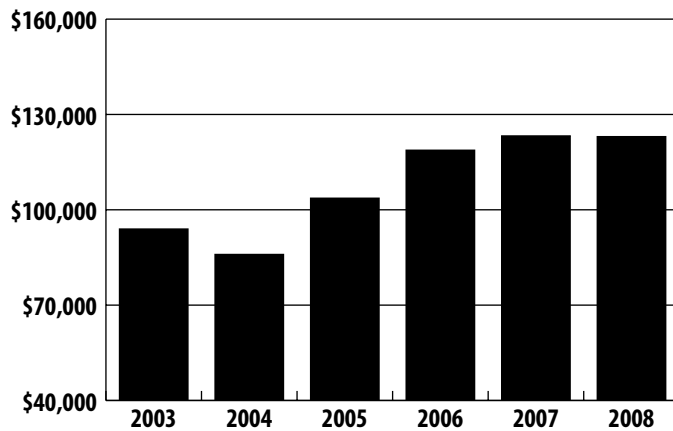
ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Treasurer				
Salaries - Regular	204,819	259,784	258,836	-0.36%
Salaries - Overtime	36,802	11,000	17,000	54.55%
Salaries - Temporary	47,256	-	-	0.00%
FICA Benefits	21,484	23,016	21,102	-8.32%
VRS Benefits	10,187	12,989	12,942	-0.36%
City Retirement Benefits	-	-	-	0.00%
Health Medical Benefits	23,079	34,377	18,590	-45.92%
Group Life Benefits	-	-	2,925	100.00%
Disability Insurance	1,443	1,581	1,915	21.14%
Unemployment Insurance	-	-	-	0.00%
Workers' Compensation Benefits	364	224	460	105.01%
Section 125 Administration	-	63	-	-100.00%
Deferred Compensation Payment	1,206	2,080	2,080	0.00%
Professional Services	4,999	2,800	4,800	71.43%
Repairs & Maintenance	452	315	315	0.00%
Maintenance Service Contracts	492	520	520	0.00%
Printing & Binding	17,722	23,000	24,005	4.37%
Advertising	245	520	790	51.92%
Central Copying Services	-	315	150	-52.38%
Postal Services	11,697	13,400	13,802	3.00%
Telecommunication Services	1,433	1,665	2,400	44.14%
Equipment lease	-	-	1,500	100.00%
Travel - Mileage	-	210	350	66.67%
Travel Conferences/Education	-	1,350	3,500	159.26%
Dues & Association Memberships	-	460	460	0.00%
Office Supplies	3,124	2,600	2,678	3.00%
Other Operating Supplies	509	315	-	-100.00%
Machinery & Equipment	272	-	-	0.00%
Furniture & Fixtures	-	-	-	0.00%
	387,583	392,584	391,120	-0.37%

Property Tax Relief Program FY 2007–2008

The City sponsors Real Estate Tax, Personal Property Tax, Rent, and Automobile Decal Fee Relief programs for residents who are age 65 years or older or who are permanently disabled. The goal of these programs, which target residents who have incomes less than 50 percent of the area median, is to help participants remain in their homes and/or maximize their available income.

Program	Benefit
Real Estate Tax Relief	Real Estate Tax relief through exemption and deferrals to offset the burden of tax increases and enable participants to remain in their homes. Provided 53 individuals with real estate tax relief.
Rent Relief	Provides a yearly rebate on rent paid the previous calendar year to offset the burden of increasing rents and enable participants to maintain residence in the City. Provided seven individuals with rent relief.
Personal Property/Auto Decal Relief	Exempts eligible residents from the \$25 sticker fee and also exempts \$25 of personal property taxes to help offset the burden of transportation costs for very low income households, many of whom rely on disability or social security. Provided 31 individuals with auto tag and/or personal property tax relief.

Property Tax Relief Program Budget Trend – FY 2003–2008



2003	2004	2005	2006	2007	2008
94,000	86,000	103,700	118,800	123,300	123,075
	-8.51%	20.58%	14.56%	3.79%	-0.18%
Note:					
• Slight decrease due to residents qualifying for personal property/ auto decals.					

ACCOUNT DESCRIPTION	2006 Actual	2007 Original Budget	2008 Adopted	Percent Change
Property Tax Relief				
Local Auto Tax Exemption	-	900	800	-11.11%
Personal Property Tax Relief	-	900	775	-13.89%
Real Estate Tax Exemption	-	110,000	110,000	0.00%
Rental Relief Payments	8,434	11,500	11,500	0.00%
	8,434	123,300	123,075	-0.18%